

**SUMMARY LIST OF AMENDMENTS TO DG'S DECISION**

NO	DG'S DECISION	PRECEDENT DECISION	AMENDMENT
1.	Item 1, 3/2015 <b>Application for Self Billed Invoice.</b>	(3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the nearest customs office together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records.  (4) Once the Declaration has been submitted to the nearest customs office, the recipient may issue a self-billed invoice without any further approval from DG.	<i>(Amended 25/5/2015)</i> (3) The Declaration must be affirmed before a Commissioner of Oath and to be submitted to the <b>customs office, GST Division (controlling station)</b> together with the list of the suppliers who have agreed to a self-billed invoice. The copy of the Declaration is to be kept by the recipient as internal records.  (4) Once the Declaration has been submitted to the <b>customs office, GST Division (controlling station)</b> , the recipient may issue a self-billed invoice without any further approval from DG.
2.	Item 3, 3/2015 <b>Period for issuing tax invoice.</b>  <b>When does a supplier need to issue a tax invoice?</b>	(2) Every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice to his buyer within 30 days from the date of supply or the date of payment made on such supply (in full or in part).	<i>(Amended 7/7/2015)</i> (2) Every registered person who makes any taxable supply of goods or services in the course or furtherance of any business in Malaysia shall issue a tax invoice to his buyer within 30 days from the date of payment made by the buyer on such supply (in full or in part).